

KPMG Peat Marwick  
Cost Allocation Planning & Performance System  
GSA RISK MANAGEMENT Cost Pool  
For the Period Ended September 30, 2003

| Accumulation of Costs                     | First<br>Apportionment | Second<br>Apportionment | Total<br>Cost Pool |
|---|------------------------|-------------------------|--------------------|
| Total Restated Costs                      | \$27,797               |                         | \$27,797           |
| Cross Allocations from Other Pools        |                        |                         |                    |
| Building Use Allowance                    | 55,904                 |                         | 55,904             |
| Equipment Use Allowance                   | 34,672                 |                         | 34,672             |
| Information Technology Department         | 32,716                 | 1,179                   | 33,895             |
| County Attorney                           | 2,293,418              | 70,620                  | 2,364,038          |
| Employee Relations                        | 21,047                 | 452                     | 21,499             |
| Finance Department                        | 43,893                 | 1,604                   | 45,497             |
| Audit and Management Services             | 10,227                 | 303                     | 10,530             |
| Office of Management and Budget           | 7,252                  | 46                      | 7,298              |
| GSA - Administration                      | 9,572                  | 3,596                   | 13,168             |
| Procurement Management                    | 26,503                 | 2,312                   | 28,815             |
| County Manager                            | 22,837                 | 238                     | 23,075             |
| Business Development                      | 22,628                 | 1,639                   | 24,267             |
| Fair Employment Practices                 | 1,056                  | 2                       | 1,058              |
| GSA - Fleet Management                    | 35,707                 | 233                     | 35,940             |
| GSA - Materials Management                | 5,811                  | 285                     | 6,096              |
| GSA - Facilities and Utilities Management | 0                      | 3,572                   | 3,572              |
| GSA - Construction Management             | 0                      | 1,261                   | 1,261              |
| Total Cross Allocations from Other Pools  | 2,623,242              | 87,342                  | 2,710,584          |
| Total Cost to be Allocated                | \$2,651,039            | 87,342                  | \$2,738,381        |

| Allocation to Benefiting Activities       | First Apportionment |         |                      | Second Apportionment |         |                      | Total<br>Allocation |
|---|---------------------|---------|----------------------|----------------------|---------|----------------------|---------------------|
|   | Allocation<br>Base  | Percent | Dollar<br>Allocation | Allocation<br>Base   | Percent | Dollar<br>Allocation |                     |
| Office of Performance Improvement         | 6,600               | 0.002   | \$50                 |                      |         |                      | \$50                |
| Information Technology Department         | 230,710             | 0.066   | 1,738                |                      |         |                      | 1,738               |
| County Attorney                           | 63,500              | 0.018   | 478                  |                      |         |                      | 478                 |
| Employee Relations                        | 71,100              | 0.020   | 536                  |                      |         |                      | 536                 |
| Finance Department                        | 48,684              | 0.014   | 367                  |                      |         |                      | 367                 |
| Audit and Management Services             | 24,200              | 0.007   | 182                  |                      |         |                      | 182                 |
| Office of Management and Budget           | 18,100              | 0.005   | 136                  |                      |         |                      | 136                 |
| GSA - Administration                      | 27,900              | 0.008   | 210                  |                      |         |                      | 210                 |
| Procurement Management                    | 34,392              | 0.010   | 259                  |                      |         |                      | 259                 |
| County Manager                            | 54,218              | 0.015   | 409                  |                      |         |                      | 409                 |
| Business Development                      | 27,700              | 0.008   | 209                  |                      |         |                      | 209                 |
| GSA - Fleet Management                    | 124,171             | 0.035   | 936                  |                      |         |                      | 936                 |
| GSA - Materials Management                | 24,200              | 0.007   | 182                  |                      |         |                      | 182                 |
| GSA - Facilities and Utilities Management | 68,540              | 0.019   | 516                  | 68,540               | 0.020   | 17                   | 533                 |
| GSA - Construction Management             | 46,300              | 0.013   | 349                  | 46,300               | 0.013   | 12                   | 360                 |
| Aviation Department                       | 7,192,581           | 2.044   | 54,192               | 7,192,581            | 2.049   | 1,789                | 55,981              |
| Team Metro                                | 102,800             | 0.029   | 775                  | 102,800              | 0.029   | 26                   | 800                 |
| Solid Waste Management                    | 1,273,538           | 0.362   | 9,595                | 1,273,538            | 0.363   | 317                  | 9,912               |
| Seaport                                   | 1,516,232           | 0.431   | 11,424               | 1,516,232            | 0.432   | 377                  | 11,801              |
| Safe Neighborhood Parks                   | 2,000               | 0.001   | 15                   | 2,000                | 0.001   | 0                    | 16                  |
| Planning & Zoning                         | 66,500              | 0.019   | 501                  | 66,500               | 0.019   | 17                   | 518                 |
| Public Works                              | 407,392             | 0.116   | 3,069                | 407,392              | 0.116   | 101                  | 3,171               |
| Parks and Recreation                      | 554,526             | 0.158   | 4,178                | 554,526              | 0.158   | 138                  | 4,316               |
| Metro-Dade Police Department              | 4,202,998           | 1.195   | 31,667               | 4,202,998            | 1.197   | 1,046                | 32,713              |
| Property Appraiser                        | 118,500             | 0.034   | 893                  | 118,500              | 0.034   | 29                   | 922                 |
| Non-Departmental                          | 316,965,353         | 90.083  | 2,388,145            | 316,965,353          | 90.277  | 78,850               | 2,466,995           |
| Metro-Dade Transit Agency                 | 8,261,981           | 2.348   | 62,249               | 8,261,981            | 2.353   | 2,055                | 64,304              |
| Metro Planning Organization               | 8,496               | 0.002   | 64                   | 8,496                | 0.002   | 2                    | 66                  |
| Metro-Miami Action Plan                   | 9,600               | 0.003   | 72                   | 9,600                | 0.003   | 2                    | 75                  |
| Medical Examiner                          | 28,700              | 0.008   | 216                  | 28,700               | 0.008   | 7                    | 223                 |
| Office of the Mayor                       | 20,200              | 0.006   | 152                  | 20,200               | 0.006   | 5                    | 157                 |
| Library                                   | 596,258             | 0.169   | 4,492                | 596,258              | 0.170   | 148                  | 4,641               |
| Judicial Administration                   | 341,901             | 0.097   | 2,576                | 341,901              | 0.097   | 85                   | 2,661               |
| Homeless Trust                            | 5,000               | 0.001   | 38                   | 5,000                | 0.001   | 1                    | 39                  |
| Department of Human Services              | 475,727             | 0.135   | 3,584                | 475,727              | 0.135   | 118                  | 3,703               |
| General Government                        | 2,609,978           | 0.742   | 19,665               | 2,609,978            | 0.743   | 649                  | 20,314              |

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|  |                    |                |                    |                    |                |               |                    |
|--|--------------------|----------------|--------------------|--------------------|----------------|---------------|--------------------|
| Fire Department                            | 1,847,555          | 0.525          | 13,920             | 1,847,555          | 0.526          | 460           | 14,380             |
| Elections                                  | 32,800             | 0.009          | 247                | 32,800             | 0.009          | 8             | 255                |
| Tax Collector                              | 90,663             | 0.026          | 683                | 90,663             | 0.026          | 23            | 706                |
| Department of Environmental Resources Mgt. | 258,359            | 0.073          | 1,947              | 258,359            | 0.074          | 64            | 2,011              |
| Cultural Affairs                           | 163,100            | 0.046          | 1,229              | 163,100            | 0.046          | 41            | 1,269              |
| Communications                             | 19,200             | 0.005          | 145                | 19,200             | 0.005          | 5             | 149                |
| Consumer Services                          | 53,400             | 0.015          | 402                | 53,400             | 0.015          | 13            | 416                |
| Corrections and Rehabilitation             | 2,325,426          | 0.661          | 17,521             | 2,325,426          | 0.662          | 578           | 18,099             |
| Clerk of the Court                         | 599,106            | 0.170          | 4,514              | 599,106            | 0.171          | 149           | 4,663              |
| Office of Community & Economic Dev.        | 296,918            | 0.084          | 2,237              | 296,918            | 0.085          | 74            | 2,311              |
| Board of County Commissioners              | 52,400             | 0.015          | 395                | 52,400             | 0.015          | 13            | 408                |
| Community Action Agency                    | 308,474            | 0.088          | 2,324              | 308,474            | 0.088          | 77            | 2,401              |
| Building Department                        | 153,589            | 0.044          | 1,157              | 153,589            | 0.044          | 38            | 1,195              |
| Building Code Compliance                   | 26,200             | 0.007          | 197                | 26,200             | 0.007          | 7             | 204                |
| Net Allocation                             | <u>351,857,766</u> | <u>100.000</u> | <u>\$2,651,039</u> | <u>351,102,291</u> | <u>100.000</u> | <u>87,342</u> | <u>\$2,738,381</u> |
| Direct Costs                               |                    |                |                    |                    |                |               |                    |
| Subtotal                                   |                    |                | \$2,651,039        |                    |                |               | \$2,738,381        |
| Unallocated Costs                          |                    |                |                    |                    |                |               |                    |
| Total Allocation                           | <u>351,857,766</u> | <u>100.000</u> | <u>\$2,651,039</u> | <u>351,102,291</u> | <u>100.000</u> | <u>87,342</u> | <u>\$2,738,381</u> |

GSA RISK MANAGEMENT Cost Pool allocated on the basis of ACTUAL INSURANCE CHARGES.



